

# RABINOWITZ, LUBETKIN & TULLY, L.L.C.

ATTORNEYS AT LAW

JONATHAN I. RABINOWITZ\*

JAY L. LUBETKIN<sup>Δ</sup>

MARY ELLEN TULLY<sup>+</sup>

BARRY J. ROY\*<sup>□</sup>

JOHN J. CHOE\*

293 EISENHOWER PARKWAY • SUITE 100

LIVINGSTON, NEW JERSEY 07039

TELEPHONE: (973) 597-9100 • FACSIMILE: (973) 597-9119

WWW.RLTFLAWFIRM.COM

\* MEMBER NJ & NY BARS

<sup>Δ</sup> MEMBER NJ & GA BARS

<sup>+</sup> MEMBER NJ & PA BARS

<sup>□</sup> MEMBER MA BAR

Client No. 379-001

2/11/2009

Via ECF

Honorable Morris Stern  
United States Bankruptcy Court  
PO Box 1352  
Newark, NJ 07101-1352

Attention: Robert Heim, Courtroom Deputy

**Re: Marcal Paper Mills, Inc., Case No. 06-21886 (MS)**  
**Marcal Paper Mills, Inc. v. Smurfit Stone Container Corp.**  
**Adv. Pro. No. 08-2826**

Dear Mr. Heim:

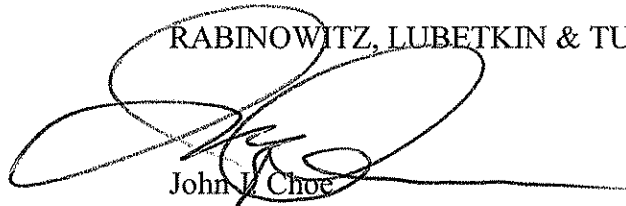
Please accept this as a notice to the Court that the defendant in the above referenced adversary proceeding, Smurfit Stone Container Corp. ("Smurfit"), filed voluntary bankruptcy petition under Chapter 11 with the United States Bankruptcy Court for the District of Delaware on or about January 26, 2009. The case number of Smurfit's case is 09-10235 (BLS). Attached please find the following:

1. Voluntary Petition of Smurfit; and
2. Notice of Commencement of Chapter 11 Bankruptcy Cases.

Thank you for the Court's courtesies in this regard.

Respectfully submitted,

RABINOWITZ, LUBETKIN & TULLY, L.L.C.



John J. Choe

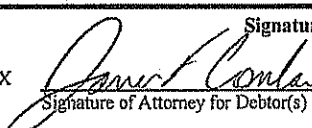
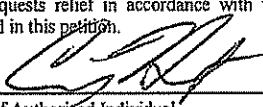
JJC:jc

Enclosures

cc: Mary Ellen Tully, Esq. (w/o encl.)

United States Bankruptcy Court District of Delaware				Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): <b>Smurfit-Stone Container Enterprises, Inc.</b>			Name of Joint Debtor (Spouse) (Last, First, Middle):		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): Stone Container Corporation; Jefferson Smurfit Corporation (U.S.); JSCE, Inc.; Innovative Packaging Corp.; Smurfit-Stone Recycling Company			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):		
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): <b>36-2041256</b>			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):		
Street Address of Debtor (No. & Street, City, and State): <b>150 North Michigan Avenue Chicago, Illinois</b> <span style="float: right;">ZIP CODE <b>60601</b></span>			Street Address of Joint Debtor (No. & Street, City, and State): <span style="float: right;">ZIP CODE</span>		
County of Residence or of the Principal Place of Business: <b>Cook County</b>			County of Residence or of the Principal Place of Business:		
Mailing Address of Debtor (if different from street address):  <span style="float: right;">ZIP CODE</span>			Mailing Address of Joint Debtor (if different from street address):  <span style="float: right;">ZIP CODE</span>		
Location of Principal Assets of Business Debtor (if different from street address above):			<span style="float: right;">ZIP CODE</span>		
<b>Type of Debtor</b> (Form of Organization) (Check one box.)  <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below.)		<b>Nature of Business</b> (Check one box.)  <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other  <b>Tax-Exempt Entity</b> (Check box, if applicable.)  <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)		<b>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</b>  <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding  <b>Nature of Debts</b> (Check one box.)  <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or house- hold purpose <input checked="" type="checkbox"/> Debts are primarily business debts.	
<b>Filing Fee (Check one box)</b>  <input checked="" type="checkbox"/> Full Filing Fee attached  <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.  <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			<b>Chapter 11 Debtors</b>  <b>Check one box:</b> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.  <b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptance of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).		
<b>Statistical/Administrative Information</b> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					THIS SPACE IS FOR COURT USE ONLY
<b>Estimated Number of Creditors</b> <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input checked="" type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over-100,000					
<b>Estimated Assets</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input checked="" type="checkbox"/> More than \$1 billion					
<b>Estimated Liabilities</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input checked="" type="checkbox"/> More than \$1 billion					

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Smurfit-Stone Container Enterprises, Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than one, attach additional sheet)</b>			
Location Where Filed:  <div style="text-align: center;">None</div>	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)</b>			
Name of Debtor: <b>See Attachment 1</b>	Case Number:	Date Filed:	
District: <div style="text-align: center;">District of Delaware</div>	Relationship:	Judge:	
<b>Exhibit A</b> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)  <input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts.)  I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b).  <div style="display: flex; justify-content: space-between;"> <span>X</span> <div style="border-top: 1px solid black; width: 80%;"></div> </div> <div style="display: flex; justify-content: space-between;"> <span>Signature of Attorney for Debtor(s)</span> <span>Date</span> </div>	
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No See Attached Exhibit C			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
<div style="text-align: center;"> <div style="border-top: 1px solid black; width: 60%; margin: 0 auto;"></div>                 (Name of landlord that obtained judgment)             </div> <div style="text-align: center; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 60%; margin: 0 auto;"></div>                 (Address of landlord)             </div>			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification (11 U.S.C. § 362(1)).			

Voluntary Petition (This page must be completed and filed in every case)		Name of Debtor(s): Smurfit-Stone Container Enterprises, Inc.	
<b>Signatures</b>			
<b>Signature(s) of Debtor(s) (Individual/Joint)</b>		<b>Signature of a Foreign Representative</b>	
<p>I declare under penalty of perjury that the information provided in this petition is true and correct.</p> <p>[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by § 342(b) of the Bankruptcy Code.</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p>		<p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p>	
X _____ Signature of Debtor		X _____ (Signature of Foreign Representative)	
X _____ Signature of Joint Debtor		X _____ (Printed Name of Foreign Representative)	
_____ Telephone Number (If not represented by attorney)		_____ Date	
_____ Date			
<b>Signature of Attorney*</b>		<b>Signature of Non-Attorney Bankruptcy Petition Preparer</b>	
X  Signature of Attorney for Debtor(s)		I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that Section. Official Form 19B is attached.	
James F. Conlan Robert S. Brady Printed Name of Attorney for Debtor(s)			
Sidley Austin LLP Young Conaway Stargatt & Taylor, LLP Firm Name			
One South Dearborn St. 1000 West Street, 17th Fl. Chicago, IL 60603 P.O. Box 391 Address Wilmington, DE 19801			
312-853-7000 302-571-6600 Telephone Number			
January 26, 2009 January 26, 2009 Date			
*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.		Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)	
<b>Signature of Debtor (Corporation/Partnership)</b>		Address	
<p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p>		X _____	
X  Signature of Authorized Individual		_____ Date	
Craig A. Hunt Printed Name of Authorized Individual		Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.	
Secretary Title of Authorized Individual		Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:	
January 26, 2009 Date		If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.	
		A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.	

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

*Manual*

In re:

SMURFIT-STONE CONTAINER  
CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 09-10235 (BLS)

Jointly Administered

**NOTICE OF COMMENCEMENT OF CHAPTER 11 BANKRUPTCY CASES,  
MEETING OF CREDITORS AND FIXING OF CERTAIN DATES**

On **January 26, 2009**, the above-captioned debtors and debtors-in-possession (each a "Debtor" and collectively, the "Debtors") filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"). The Debtors and their respective addresses, case numbers, and federal tax identification numbers are as follows:

DEBTOR (Other names, if any, used by the Debtor in the last 8 years)	ADDRESS	CASE NO.	EIN
SMURFIT-STONE CONTAINER CORPORATION	150 North Michigan Avenue Chicago, IL 60601	09-10235	43-1531401
SMURFIT-STONE CONTAINER ENTERPRISES, INC. (Stone Container Corporation; Jefferson Smurfit Corporation (U.S.); JSCE, Inc.; Innovative Packaging Corp.; Smurfit- Stone Recycling Company)	150 North Michigan Avenue Chicago, IL 60601	09-10236	36-2041256
CALPINE CORRUGATED, LLC (Produce Container, LLC)	3366 E. Muscat Avenue Fresno, CA 93725	09-10237	11-3740470
CAMEO CONTAINER CORPORATION	Six CityPlace Drive Creve Coeur, MO 63141	09-10238	36-2425701
LOT 24D REDEVELOPMENT CORPORATION	Six CityPlace Drive Creve Coeur, MO 63141	09-10239	37-1356747
ATLANTA & SAINT ANDREWS BAY RAILWAY COMPANY	Six CityPlace Drive Creve Coeur, MO 63141	09-10240	63-6000093
STONE INTERNATIONAL SERVICES CORPORATION	Six CityPlace Drive Creve Coeur, MO 63141	09-10241	36-3599630
STONE GLOBAL, INC.	Six CityPlace Drive Creve Coeur, MO 63141	09-10242	36-4200806
STONE CONNECTICUT PAPERBOARD PROPERTIES, INC.	Six CityPlace Drive Creve Coeur, MO 63141	09-10243	36-3498038
SMURFIT-STONE PUERTO RICO, INC. (Packaging Unlimited, Inc.)	Amelia Industrial Park, 47 Amelia Street Guaynabo, Puerto Rico 00968	09-10244	66-0665984
SMURFIT NEWSPRINT CORPORATION	Six CityPlace Drive Creve Coeur, MO 63141	09-10245	93-0361650
SLP FINANCE I, INC.	Six CityPlace Drive Creve Coeur, MO 63141	09-10246	43-1898169
SLP FINANCE II, INC.	Six CityPlace Drive Creve Coeur, MO 63141	09-10247	43-1903935

DEBTOR (Other names, if any, used by the Debtor in the last 8 years)	ADDRESS	CASE NO.	EIN
SMBI INC.	Six CityPlace Drive Creve Coeur, MO 63141	09-10248	13-4182567
SMURFIT-STONE CONTAINER CANADA INC. (Emballages Smurfit-Stone Canada Inc.)	800 René Levesque Blvd. West Montreal, Quebec CANADA H3B 1Y9	09-10249	98-0443988
STONE CONTAINER FINANCE COMPANY OF CANADA II	Six CityPlace Drive Creve Coeur, MO 63141	09-10250	98-0431587
3083527 NOVA SCOTIA COMPANY	630 Blvd. René Levesque West, Suite 3000 Montreal, Quebec CANADA H3B 5C7	09-10251	98-0418836
MBI LIMITED/LIMITÉE	7120 Hurontario Street Suite 200 Mississauga, Ontario CANADA L5W 0A9	09-10252	98-0606565
SMURFIT-MBI	7120 Hurontario Street Suite 200 Mississauga, Ontario CANADA L5W 0A9	09-10253	98-0171869
639647 BRITISH COLUMBIA LTD.	1302 Derwent Way Delta, British Columbia CANADA V3M 6C4	09-10254	98-0607733
B.C. SHIPPER SUPPLIES LTD.	1302 Derwent Way Delta, British Columbia CANADA V3M 6C4	09-10255	98-0607418
SPECIALTY CONTAINERS INC.	1302 Derwent Way Delta, British Columbia CANADA V3M 6C4	09-10256	98-0606564
SLP FINANCE GENERAL PARTNERSHIP	1155 René Levesque Blvd. 40th Floor Montreal, Quebec CANADA H3B 3V3	09-10257	98-0229525
FRANCOBEC COMPANY (Société Francobec)	630 Blvd. René Levesque West, Suite 3000 Montreal, Quebec CANADA H3B 5C7	09-10258	98-0607735
605681 N.B. INC.	630 Blvd. René Levesque West, Suite 3000 Montreal, Quebec CANADA H3B 5C7	09-10259	98-0421898

**DATE, TIME AND LOCATION OF MEETING OF CREDITORS.** FEBRUARY 24, 2009 AT 11:00 A.M. (ET), J. CALEB BOGGS FEDERAL BUILDING, 844 NORTH KING STREET, 5TH FLOOR, ROOM 5209, WILMINGTON, DELAWARE 19801.

**MEETING OF CREDITORS.** The Debtors' representative, as specified in Rule 9001(5) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), is required to appear at the meeting of creditors on the date and at the place set forth above for the purpose of being examined under oath. Attendance by creditors at the meeting is welcomed, but not required. At the meeting, creditors may examine the Debtors and transact such other business as may properly come before the meeting. The meeting may be continued or adjourned from time-to-time by notice at the meeting, without further written notice to the creditors.

**COMMENCEMENT OF CASES.** Petitions under chapter 11 of the Bankruptcy Code have been filed in the United States Bankruptcy Court for the District of Delaware (the "Court") by each of the Debtors listed above, and orders for relief have been entered. You will not receive notice of all documents filed in these cases. All documents filed with the Court, including lists of the Debtors' property and debts, are available for inspection at the Office of the Clerk of the Court (the "Clerk's Office"). In addition, such documents may be available at [www.deb.uscourts.gov](http://www.deb.uscourts.gov) or <http://chapter11.epiqsystems.com/smurfit>.

**DEADLINE TO FILE A PROOF OF CLAIM.** Notice of this deadline will be sent by and through a separate notice.

**NAME, ADDRESS AND TELEPHONE NUMBER OF TRUSTEE.** None appointed to date.

**COUNSEL FOR THE DEBTORS.**

James F. Conlan, Esq.  
Matthew A. Clemente, Esq.  
Dennis M. Twomey, Esq.  
Bojan Guzina, Esq.  
Sidley Austin LLP  
One South Dearborn Street  
Chicago, Illinois 60603  
Telephone: (312) 853-7000  
Facsimile: (312) 853-7036

Robert S. Brady, Esq.  
Edwin J. Harron, Esq.  
Edmon L. Morton, Esq.  
Matthew B. Lunn, Esq.  
Young Conaway Stargatt & Taylor, LLP  
The Brandywine Building  
1000 West Street, 17th Floor  
P.O. Box 391  
Wilmington, Delaware 19899-0391  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253

**PURPOSE OF CHAPTER 11 FILING.** Chapter 11 of the Bankruptcy Code enables a debtor to reorganize or liquidate pursuant to a plan. A plan is not effective unless approved by the Court at a confirmation hearing. Creditors will be given notice concerning any plan, or in the event the case is dismissed or converted to another chapter of the Bankruptcy Code. The Debtors will remain in possession of their property and will continue to operate their businesses unless a trustee is appointed.

**CREDITORS MAY NOT TAKE CERTAIN ACTIONS.** A creditor is anyone to whom a debtor owes money or property. Under the Bankruptcy Code, a debtor is granted certain protections against creditors. Common examples of prohibited actions by creditors are contacting a debtor to demand repayment, taking action against a debtor to collect money owed to creditors or to take property of a debtor, and starting or continuing foreclosure actions or repossessions. If unauthorized actions are taken by a creditor against the Debtors, the Court may penalize that creditor. A creditor who is considering taking action against the Debtors or the Debtors' property should review section 362 of the Bankruptcy Code and may wish to seek legal advice. **The staff of the Clerk's Office is not permitted to give legal advice.**

**CLAIMS.** Schedules of creditors will be filed pursuant to Bankruptcy Rule 1007. Any creditor holding a scheduled claim, which is not listed as disputed, contingent, or unliquidated as to amount, may, but is not required to, file a proof of claim in these cases. Creditors whose claims are not scheduled or whose claims are listed as disputed, contingent, or unliquidated as to amount and who desire to participate in these cases or share in any distribution must file their proofs of claim. A creditor who desires to rely on the schedules of creditors has the responsibility for determining that its claim is listed accurately. **Separate notice of the deadlines to file proofs of claim and proofs of claim forms will be provided to the Debtors' known creditors.** Proofs of claim forms are also available in the clerk's office of any bankruptcy court, from the Court's web site at [www.deb.uscourts.gov](http://www.deb.uscourts.gov) and from the website of Epiq Bankruptcy Solutions, LLC, the Debtors' noticing and claims agent, at <http://chapter11.epiqsystems.com/smurfit>.

**DISCHARGE OF DEBTS.** Confirmation of a chapter 11 case may result in a discharge of debts, which may include all or part of your debt. See 11 U.S.C. § 1141(d). A discharge means that you may never try to collect the debt from the debtors, except as provided in the plan.

Dated: February 3, 2009

For the Court: /s/ David D. Bird  
Clerk of the United States Bankruptcy Court for the District of Delaware